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8 IN THE UNITED STATES DISTRICT COURT
9 EASTERN DISTRICT OF CALIFORNIA
10

11 UNITED STATES OF AMERICA,

12 Plaintiff,

13 v.

14 APPROXIMATELY \$2,248,973.86 SEIZED
FROM CITIBANK ACCOUNT NUMBER
15 42026878480,

16 Defendant.

VERIFIED COMPLAINT FOR
FORFEITURE *IN REM*

17 The United States of America, by and through its undersigned attorney, brings this complaint and
18 alleges as follows in accordance with Supplemental Rule G(2) of the Supplemental Rules for Admiralty
19 or Maritime Claims and Asset Forfeiture Actions:

20 **NATURE OF ACTION**

21 1. This is a civil action *in rem* to forfeit to the United States Approximately \$2,248,973.86
22 seized from Citibank account number 42026878480 (hereafter “defendant funds”) involved in violations
23 of bank fraud, identity theft, and theft of government property.

24 2. The defendant funds were seized by the Internal Revenue Service - Criminal Investigation
25 (“IRS-CI”) on or about July 14, 2021, pursuant to a Federal seizure warrant. The defendant funds are
26 currently in the custody of the IRS-CI, Eastern District of California.
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JURISDICTION AND VENUE

3. This Court has jurisdiction over an action commenced by the United States under 28 U.S.C. § 1345, over an action for forfeiture under 28 U.S.C. § 1355(a).

4. This district is a proper venue pursuant to 28 U.S.C. § 1355 and 28 U.S.C. § 1395(a) because the defendant funds were seized in this district.

FACTUAL ALLEGATIONS

5. According to Citibank records, at an unknown date, Citibank account number 42026878480 was opened in the name of individuals known as “R.H.” and “H.C.” with a mailing address in Austin, Texas.

6. On September 9, 2019, a 2018 Form 1040 U.S. Individual Income Tax Return for H.C. and R.H. was electronically filed with the IRS. The tax return was filed as married filing jointly in the names of H.C. and R.H. The tax return identified the same mailing address in Austin, Texas that was listed in the account opening records for Citibank number 42026878480. The tax return requested a refund in the amount of \$2,186,042 and was electronically transmitted to the IRS from the email account bobbasler774@gmail.com.

7. At an unknown date after submittal, the tax return in the name of H.C. and R.H. was approved and a tax refund check in the amount of \$2,248,973.86, the original amount requested plus interest, was mailed to the address in Austin, Texas.

8. According to Citibank records, on November 27, 2019, the IRS tax refund check in the amount of \$2,248,973.86 was deposited into Citibank account number 42026878480 held in the name of R.H. and H.C.

9. On July 13, 2021, law enforcement interviewed H.C. In pertinent part, H.C. stated the following: H.C. is married to R.H. and said they did not give anyone permission to file a 2018 tax return in their name claiming a tax refund of \$2,186,042. H.C. stated they were not aware that someone had filed a tax return in H.C. and R.H.’s names. Furthermore, H.C. stated they did not give anyone permission to open a Citibank bank account in their names and they did not open the Citibank account themselves. H.C. stated they do not have an email account bobbasler774@gmail.com and that the address for the Citibank account and the tax return is not their address.

10. On July 13, 2021, the government obtained a Federal seizure warrant for the Approximately \$2,248,973.86 seized from Citibank account number 42026878480 (2:21-SW-0573-CKD). The judge found facts existed to support a probable cause finding that an unknown individual or unknown individuals opened a bank account at Citibank in R.H.'s and H.C.'s names, using their dates of birth and social security numbers without their consent or knowledge and also applied for a tax refund in the amount of \$2,186,042 with the IRS in H.C.'s and R.H.'s names and social security numbers without their consent or knowledge.

FIRST CLAIM FOR RELIEF
18 U.S.C. § 981(a)(1)(C)

11. The above paragraphs are incorporated by reference as though fully set forth herein.

12. The United States alleges that the defendant funds were derived from proceeds traceable to an offense constituting a "specified unlawful activity" as defined in 18 U.S.C. § 1956(c)(7), which incorporates the definition of "specified unlawful activity" found in 18 U.S.C. § 1961(1) and are therefore subject to forfeiture to the United States pursuant to 18 U.S.C. § 981(a)(1)(C). Theft of Government Property in violation of 18 U.S.C. § 641, constitutes "specified unlawful activity" as defined in § 1956(c)(7). Identity Theft and Bank Fraud in violation of 18 U.S.C. §§ 1028 and 1344, constitute "specified unlawful activity" as defined in § 1961(1).

PRAYER FOR RELIEF

WHEREFORE, the United States prays that:

1. Process issue according to the procedures of this Court in cases of actions *in rem*;

2. Any person having an interest in said defendant funds be given notice to file a claim and to answer the complaint;

3. The Court enter a judgment of forfeiture of the defendant funds to the United States; and

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1 4. The Court grant such other relief as may be proper.

2 DATED: 10/12/2021

PHILLIP A. TALBERT
Acting United States Attorney

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4 By: /s/ Kevin C. Khasigian
KEVIN C. KHASIGIAN
5 Assistant U.S. Attorney
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VERIFICATION

I, Christopher S. Fitzpatrick, hereby verify and declare under penalty of perjury that I am a Special Agent with the Treasury Department, Internal Revenue Service - Criminal Investigation, that I have read the foregoing Verified Complaint for Forfeiture *In Rem* and know the contents thereof, and that the matters contained in the Verified Complaint are true to the best of my knowledge and belief.

The sources of my knowledge and information and the grounds of my belief are official files and records of the United States, information supplied to me by other law enforcement officers, as well as my investigation of this case, together with others, as a Special Agent with the Internal Revenue Service - Criminal Investigation.

I hereby verify and declare under penalty of perjury that the foregoing is true and correct.

Dated: 10/12/2021

/s/ Christopher S. Fitzpatrick

CHRISTOPHER S. FITZPATRICK

Special Agent

Internal Revenue Service - Criminal Investigation

(Signature retained by attorney)